



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: WHITEHALL MUNICIPAL WATER UTILITY

Principal Office: 18620 HOBSON STREET  
P.O. BOX 155  
WHITEHALL, WI 54773

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WHITEHALL MUNICIPAL WATER UTILITY**Utility Address:** 18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

**When was utility organized?** 1/1/1895**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR LYNN JOHNSON**Title:** ADMINISTRATOR**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

**Telephone:** (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** KIM FRANK**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP

P.O. BOX 1148

EAU CLAIRE, WI 54702-1148

**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** KEITH JOHNSON**Title:** MAYOR**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

**Telephone:** (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** KIM FRANK**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP  
P.O. BOX 1148  
EAU CLAIRE, WI 54702-1148**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 2/20/2003**Period covered by most recent audit:** 1/1/2002 TO 12/31/2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR LYNN JOHNSON**Title:** ADMINISTRATOR**Office Address:**18620 HOBSON STREET  
P.O. BOX 155  
WHITEHALL, WI 54773**Telephone:** (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

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**Name:** MR RANDY OLSON**Title:** WATER SUPERINTENDENT**Office Address:**18620 HOBSON STREET  
P.O. BOX 155  
WHITEHALL, WI 54773**Telephone:** (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

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**Name of utility commission/committee:** WHITEHALL CITY COUNCIL

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**Names of members of utility commission/committee:**MR STEVE BREKKE, ALDERMAN  
MR JEFF HAUSER, ALDERMAN  
MR KEITH JOHNSON, MAYOR  
MR DAN SCHREINER, ALDERMAN  
MR GARY SEMB, ALDERMAN  
MR RICHARD SOSALLA, ALDERMAN  
MR HENRY THOMPSON, ALDERMAN  
MS KAREN WITTE, CLERK- TREASURER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

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## IDENTIFICATION AND OWNERSHIP

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Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?      NO

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Provide the following information regarding the provider(s) of contract services:

    Firm Name:

Contact Person:

    Title:

    Telephone:

    Fax Number:

    E-mail Address:

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Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	275,876	259,720	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	188,465	149,398	<b>2</b>
Depreciation Expense (403)	64,659	52,924	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	52,873	43,012	<b>5</b>
<b>Total Operating Expenses</b>	<b>305,997</b>	<b>245,334</b>	
<b>Net Operating Income</b>	<b>(30,121)</b>	<b>14,386</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(30,121)</b>	<b>14,386</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	49,537	8,514	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>49,537</b>	<b>8,514</b>	
<b>Total Income</b>	<b>19,416</b>	<b>22,900</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>19,416</b>	<b>22,900</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	38,278	5,490	<b>14</b>
Amortization of Debt Discount and Expense (428)	1,662		<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	10,364		<b>19</b>
<b>Total Interest Charges</b>	<b>29,576</b>	<b>5,490</b>	
<b>Net Income</b>	<b>(10,160)</b>	<b>17,410</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	226,590	209,180	<b>20</b>
Balance Transferred from Income (433)	(10,160)	17,410	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>216,430</b>	<b>226,590</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	49,537	5
<b>Total (Acct. 419):</b>	<b>49,537</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	275,876	0	0	0	<b>275,876</b>	<b>1</b>
Less: interdepartmental sales	4,433		0	0	<b>4,433</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>271,443</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>271,443</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	59,713		<b>59,713</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>59,713</b>	<b>0</b>	<b>59,713</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,957,178	2,592,676	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	816,695	752,767	<b>2</b>
<b>Net Utility Plant</b>	<b>2,140,483</b>	<b>1,839,909</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	644,857	0	<b>6</b>
Special Funds (125)	134,544	731,357	<b>7</b>
<b>Total Other Property and Investments</b>	<b>779,401</b>	<b>731,357</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	254,176	136,725	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	52,340	46,632	<b>11</b>
Other Accounts Receivable (143)	2,551	676,285	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	33,813	<b>14</b>
Materials and Supplies (150)	7,542	6,478	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>316,609</b>	<b>899,933</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	24,934	26,597	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>24,934</b>	<b>26,597</b>	
<b>Total Assets and Other Debits</b>	<b>3,261,427</b>	<b>3,497,796</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	537,546	420,842	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	216,430	226,590	<b>23</b>
<b>Total Proprietary Capital</b>	<b>753,976</b>	<b>647,432</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	770,625	825,000	<b>24</b>
Advances from Municipality (223)	13,087	13,087	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>783,712</b>	<b>838,087</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	62,876	147,820	<b>28</b>
Payables to Municipality (233)	0	161,692	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	2,961	329	<b>32</b>
Other Current and Accrued Liabilities (238)	15,561	6,728	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>81,398</b>	<b>316,569</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	676,285	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>676,285</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,642,341	1,019,423	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>3,261,427</b>	<b>3,497,796</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,957,178	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	2,957,178	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	816,695	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	816,695	0	0	0	
<b>Net Utility Plant</b>	2,140,483	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	752,767				<b>752,767</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	64,659				<b>64,659</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,699				<b>1,699</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>66,358</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,358</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,430				<b>2,430</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,430</b>	<b>19</b>
<b>Balance End of Year</b>	<b>816,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>816,695</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	7,542	6,478	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>7,542</b>	<b>6,478</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2001 REVENUE BONDS	1,662	428	24,934	1
<b>Total</b>			<b>24,934</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	420,842	<b>1</b>
<b>Changes during year (explain):</b>		
ERVIN STREET PROJECT	116,704	<b>2</b>
<b>Balance end of year</b>	<b>537,546</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 MORTGAGE REVENUE	09/15/1997	12/01/2005	4.69%	65,625	1
2001 MORTGAGE REVENUE	12/11/2001	12/01/2017	4.33%	705,000	2
<b>Total Bonds (Account 221):</b>				<b>770,625</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
PRIOR YEARS TAX EQUIVALENT	00/00/0000	00/00/0000	0.00%	13,087	1
<b>Total for Account 223</b>				<b>13,087</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	52,873	2
Charged electric department expense		3
Charged sewer department expense	789	4
<b>Other (explain):</b>		
Property tax equivalent capitalized on construction in progress	2,563	5
<b>Total Accruals and other credits</b>	<b>56,225</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	50,114	6
Social Security taxes	5,883	7
PSC Remainder Assessment	228	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>56,225</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1997 MORTGAGE REVENUE	329	4,257	4,346	240	1
2001 MORTGAGE REVENUE		34,021	31,300	2,721	2
<b>Subtotal</b>	<b>329</b>	<b>38,278</b>	<b>35,646</b>	<b>2,961</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>329</b>	<b>38,278</b>	<b>35,646</b>	<b>2,961</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,019,423	0	0	0	0	<b>1,019,423</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
SPECIAL ASSESSMENT TO TREMPPEALEAU COUNTY	622,918					<b>622,918</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,642,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,642,341</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	644,857	2
<b>Total (Acct. 124):</b>	<b>644,857</b>	
<b>Special Funds (125):</b>		
BOND RESERVE ACCOUNT	79,194	3
CONSTRUCTION ACCOUNT (FROM BOND PROCEEDS)	55,350	4
<b>Total (Acct. 125):</b>	<b>134,544</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	52,340	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>52,340</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
INTEREST RECEIVABLE ON INVESTMENTS	2,551	12
<b>Total (Acct. 143):</b>	<b>2,551</b>	
<b>Receivables from Municipality (145):</b>		
NONE		13
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
NONE	16
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	17
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	18
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,569,963	0	0	0	<b>2,569,963</b>	<b>1</b>
Materials and Supplies	7,010	0	0	0	<b>7,010</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	784,731	0	0	0	<b>784,731</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,330,882	0	0	0	<b>1,330,882</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>461,360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>461,360</b>	
Net Operating Income	(30,121)	0	0	0	<b>(30,121)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-6.53%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-6.53%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	479,194	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	221,510	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>700,704</b>	
<b>Net Income</b>		
Net Income	(10,160)	5
<b>Percent Return on Proprietary Capital</b>	<b>-1.45%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The City of Whitehall has not established an interest rate or repayment schedule for the advance.

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### Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the City Council  
City of Whitehall  
Whitehall, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Whitehall Municipal Water Utility, an enterprise fund of the City of Whitehall, as of December 31, 2002 and 2001, and the related statements on income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin  
February 21, 2003

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Contacts (Page iv)**

8/29/03 email:

This e-mail is in response to the 2002 Analytical Review for Whitehall Municipal Water Utility.

The utility is currently applying with the PSC for a water rate increase. Mr. James Luckow raised the same question during his review of the rate application. Our response to him dated July 7, 2003 stated that the coding of plant additions relating to two booster stations to accounts 331 and 349 was in error. We will reclassify the plant amounts to accounts 321 and 325 with the following entry in 2003:

321 Structures and Improvements	265,002	
325 Electric Pumping Equipment	240,169	
331 Structures and Improvements	265,002	
349 Other T & D Plant		240,169

Please let me know if you have additional questions.

Kimberly M. Shult, CPA  
Virchow, Krause & Company, LLP  
Phone: 715-833-1717  
Fax: 715-836-7877  
kshult@virchowkrause.com

August 25, 2003

Mr. Lynn Johnson, Administrator  
Whitehall Municipal Water Utility  
P.O. Box 155  
Whitehall, WI 54773-0155

2002 Analytical Review DWCCA-6500-ELE

Dear Mr. Johnson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

Please state why the costs of two booster pumping stations were not recorded in Accounts 321 and 325 for pumping plant. The footnote on page W-19 indicates that the costs were recorded in Accounts 331 and 349. If possible, submit copies of invoices supporting these transactions so that staff may determine the appropriate allocation of costs.

Responding to the questions posed from the analytical review does not



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## FINANCIAL SECTION FOOTNOTES

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preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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Whitehall.doc

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	272,924	1
<b>Total Sales of Water</b>	<b>272,924</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,182	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,770	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>2,952</b>	
<b>Total Operating Revenues</b>	<b>275,876</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	1,497	8
Pumping Expenses (620-625)	28,064	9
Water Treatment Expenses (630-635)	40,846	10
Transmission and Distribution Expenses (640-655)	42,874	11
Customer Accounts Expenses (901-904)	10,311	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	64,873	14
<b>Total Operation and Maintenance Expenses</b>	<b>188,465</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	64,659	15
Amortization Expense (404-407)		16
Taxes (408)	52,873	17
<b>Total Other Operating Expenses</b>	<b>117,532</b>	
<b>Total Operating Expenses</b>	<b>305,997</b>	
<b>NET OPERATING INCOME</b>	<b>(30,121)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	549	25,492	82,319	4
Commercial	113	12,814	28,340	5
Industrial	3	13,889	20,479	6
<b>Total Metered Sales to General Customers (461)</b>	<b>665</b>	<b>52,195</b>	<b>131,138</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		101,828	8
Other Sales to Public Authorities (464)	22	12,844	24,778	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	4,831	10,747	11
Interdepartmental Sales (467)	1	1,904	4,433	12
<b>Total Sales of Water</b>	<b>690</b>	<b>71,774</b>	<b>272,924</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
TOWN OF LINCOLN	METERHOUSE-HIGHWAY 53 N.	4,831	10,747	1
<b>Total</b>		<b>4,831</b>	<b>10,747</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	101,828	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>101,828</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	834	5
<b>Other (specify):</b>		
MISCELLANEOUS REVENUE	348	6
<b>Total Forfeited Discounts (470)</b>	<b>1,182</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,770	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>1,770</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	1,497	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>1,497</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	3,862	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	13,264	7
Operation Supplies and Expenses (623)	4,506	8
Maintenance of Pumping Plant (625)	6,432	9
<b>Total Pumping Expenses</b>	<b>28,064</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	8,432	10
Chemicals (631)	20,321	11
Operation Supplies and Expenses (632)	4,124	12
Maintenance of Water Treatment Plant (635)	7,969	13
<b>Total Water Treatment Expenses</b>	<b>40,846</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	23,341	14
Operation Supplies and Expenses (641)	4,397	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,302	16
Maintenance of Mains (651)	5,157	17
Maintenance of Services (652)	110	18
Maintenance of Meters (653)	2,691	19
Maintenance of Hydrants (654)	1,613	20
Maintenance of Other Plant (655)	263	21
<b>Total Transmission and Distribution Expenses</b>	<b>42,874</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	575	22
Accounting and Collecting Labor (902)	9,308	23
Supplies and Expenses (903)	428	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>10,311</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	16,269	27
Office Supplies and Expenses (921)	2,046	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,445	30
Property Insurance (924)	3,917	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	31,824	33
Regulatory Commission Expenses (928)	37	34
Miscellaneous General Expenses (930)	2,084	35
Transportation Expenses (933)	2,251	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>64,873</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>188,465</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		50,114	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		789	<b>2</b>
<b>Net property tax equivalent</b>		<b>49,325</b>	
Social Security		5,883	<b>3</b>
PSC Remainder Assessment		228	<b>4</b>
Other (specify): PROPERTY TAX EQUIVALENT CAPITALIZED ON CONSTRUCTION IN PROGRESS		(2,563)	<b>5</b>
<b>Total tax expense</b>		<b>52,873</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Trempealeau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.233357				3
County tax rate	mills		7.310891				4
Local tax rate	mills		7.903360				5
School tax rate	mills		13.249178				6
Voc. school tax rate	mills		2.819255				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.516041</b>				10
Less: state credit	mills		1.939168				11
<b>Net tax rate</b>	mills		<b>29.576873</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.903360</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.068433</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.971793</b>				17
<b>Total Tax Rate</b>	mills		<b>31.516041</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.760622</b>				19
<b>Total tax net of state credit</b>	mills		<b>29.576873</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.496819</b>				21
Utility Plant, Jan. 1	\$	<b>2,592,679</b>	2,592,679				22
Materials & Supplies	\$	<b>6,478</b>	6,478				23
<b>Subtotal</b>	\$	<b>2,599,157</b>	<b>2,599,157</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,599,157</b>	<b>2,599,157</b>				26
Assessment Ratio	dec.		0.857049				27
<b>Assessed Value</b>	\$	<b>2,227,605</b>	<b>2,227,605</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.496819</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>50,114</b>	<b>50,114</b>				30
Tax Equivalent per 1994 PSC Report	\$	36,407					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>50,114</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,283		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	13,792		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>15,075</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,134		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	50,559		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,656		20
<b>Total Pumping Plant</b>	<b>62,349</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	1,003		21
Structures and Improvements (331)	250,923	265,002	22
Water Treatment Equipment (332)	344,727	5,127	23
<b>Total Water Treatment Plant</b>	<b>596,653</b>	<b>270,129</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	650		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,283	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			13,792	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>15,075</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			3,134	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			50,559	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,656	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>62,349</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			1,003	21
Structures and Improvements (331)			515,925	22
Water Treatment Equipment (332)			349,854	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>866,782</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			650	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	341,558		26
Transmission and Distribution Mains (343)	829,705	243,924	27
Fire Mains (344)	0		28
Services (345)	75,424	2,395	29
Meters (346)	81,878	6,103	30
Hydrants (348)	119,263	12,503	31
Other Transmission and Distribution Plant (349)	9,702	240,169	32
<b>Total Transmission and Distribution Plant</b>	<b>1,458,180</b>	<b>505,094</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,148	0	35
Computer Equipment (391.1)	10,660	1,202	36
Transportation Equipment (392)	20,622		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,700	434	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	3,413		41
Communication Equipment (397)	834		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,115		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>50,492</b>	<b>1,636</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,182,749</b>	<b>776,859</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,182,749</b>	<b>776,859</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			341,558	26
Transmission and Distribution Mains (343)			1,073,629	27
Fire Mains (344)			0	28
Services (345)	233		77,586	29
Meters (346)			87,981	30
Hydrants (348)			131,766	31
Other Transmission and Distribution Plant (349)			249,871	32
<b>Total Transmission and Distribution Plant</b>	<b>233</b>	<b>0</b>	<b>1,963,041</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			2,148	35
Computer Equipment (391.1)	2,197		9,665	36
Transportation Equipment (392)			20,622	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			11,134	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			3,413	41
Communication Equipment (397)			834	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			2,115	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>2,197</b>	<b>0</b>	<b>49,931</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,430</b>	<b>0</b>	<b>2,957,178</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>2,430</b>	<b>0</b>	<b>2,957,178</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,825	5,825	1
February			4,665	4,665	2
March			5,372	5,372	3
April			6,155	6,155	4
May			6,698	6,698	5
June			6,711	6,711	6
July			7,540	7,540	7
August			7,648	7,648	8
September			7,002	7,002	9
October			7,718	7,718	10
November			6,461	6,461	11
December			6,392	6,392	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>78,187</b>	<b>78,187</b>	
Less: Water sold				71,774	13
Volume pumped but not sold				6,413	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				348	16
Volume related to equipment/system malfunction				871	17
Non-utility volume NOT included in water sales				971	18
Total volume not sold but accounted for				2,190	19
Volume pumped but unaccounted for				4,223	20
Percent of water lost				5%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				598	23
Date of maximum: 1/7/2002					24
Cause of maximum:					25
Main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2	26
Date of minimum: 6/19/2002					27
Total KWH used for pumping for the year				199,680	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
ERVIN/ABRAMS STREETS	#1	233	12	648,000	Yes	<b>1</b>
ERVIN/ABRAMS STREETS	#2	275	24	648,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	STANDBY	<b>1</b>
Location	ERVIN/ABRAMS STREETS	ERVIN/ABRAMS STREETS	ERVIN/ABRAMS STREETS	<b>2</b>
Purpose	P	P	S	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	FM PAMONG	FM PAMONG	AMARILLO	<b>5</b>
Year Installed	1932	1953	1980	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	400	400	400	<b>8</b>
Pump Motor or Standby Engine Mfr	NEWMAN	NEWMAN	FORD	<b>10</b>
Year Installed	1984	1984	1980	<b>11</b>
Type	ELECTRIC	ELECTRIC	NATURAL GAS	<b>12</b>
Horsepower	30	30	160	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1932	1953	1998	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	OTHER	8
				9
Elevation difference in feet (See Headnote 3.)	133	133	133	10
				11
Total capacity in gallons (actual)	120,000	500,000	350,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER	POWDER	POWDER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000	750.0000	750.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	380	0	0	0	380	1
M	D	1.750	330	0	0	0	330	2
M	D	2.000	520	0	0	0	520	3
M	D	4.000	5,748	0	0	0	5,748	4
M	D	6.000	21,831	120	0	0	21,951	5
M	D	8.000	14,005	0	0	0	14,005	6
M	D	10.000	1,324	0	0	0	1,324	7
M	D	12.000	9,222	5,768	0	0	14,990	8
Total Within Municipality			53,360	5,888	0	0	59,248	
Total Utility			53,360	5,888	0	0	59,248	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	541	1	2	0	540	1	1
M	1.000	57	1	0	0	58	20	2
M	1.250	21	0	0	0	21		3
M	1.500	25	0	0	0	25		4
P	2.000	2	0	0	0	2		5
M	4.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>648</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>648</b>	<b>21</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	752	10	0	0	762	81	1
0.750	2	0	0	0	2	0	2
1.000	12	0	0	0	12	1	3
1.250	2	0	0	0	2	0	4
1.500	10	0	0	0	10	3	5
2.000	7	1	0	0	8	6	6
3.000	8	0	0	0	8	2	7
4.000	2	1	0	0	3	3	8
6.000	4	0	0	0	4	3	9
8.000	1	0	0	0	1	0	10
<b>Total:</b>	<b>800</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>812</b>	<b>99</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	519	78	0	9	5	151	762	1
0.750	0	1	0	0	0	1	2	2
1.000	0	9	0	2	0	1	12	3
1.250	1	1	0	0	0	0	2	4
1.500	5	3	0	1	0	1	10	5
2.000	0	6	0	2	0	0	8	6
3.000	0	4	1	2	0	1	8	7
4.000	0	2	0	1	0	0	3	8
6.000	0	0	1	0	3	0	4	9
8.000	0	0	0	0	1	0	1	10
<b>Total:</b>	<b>525</b>	<b>104</b>	<b>2</b>	<b>17</b>	<b>9</b>	<b>155</b>	<b>812</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	13	0			13	<b>1</b>
Within Municipality	104	4			108	<b>2</b>
<b>Total Fire Hydrants</b>	<b>117</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>121</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	113
Number of distribution system valves end of year:	237
Number of distribution valves operated during year:	80

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Water Treatment Plant (635) is high this year because the utility had to do additional maintenance to comply with DNR requirements.

Operation Labor (640) increased because the employee policies were changed to include a payout of accumulated unused sick time at retirement.

Outside Services Employed (923) increased because the allocation of auditing expenses between funds was changed to more accurately reflect the actual cost of work performed.

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### Water Utility Plant in Service (Page W-08)

Additions in Structure and Improvements (331) and Other Transmission and Distribution Plant (349) are for the two new booster stations added in 2002. Account 331 is made up of \$170,953 financed by Trempealeau County through special assessments and \$94,049 financed with a Community Development Block Grant (CDBG) received by the city and required match dollars paid by the utility. Account 349 is made up of \$178,805 financed by Trempealeau County through special assessments and \$61,364 financed with a Community Development Block Grant (CDBG) received by the city and required match dollars paid by the utility.

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### Water Mains (Page W-15)

All main additions were for extension to the Trempealeau County Health Care Center and were financed by special assessment to Trempealeau County based on the actual cost of the borrowing for the project.

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### Water Services (Page W-16)

All water service additions were from the extension to the Trempealeau County Health Care Center and were financed by special assessment to Trempealeau County based on the actual cost of the borrowing for the project.

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### Hydrants and Distribution System Valves (Page W-18)

The utility did not operate at least half of the distribution valves in the past two years because they anticipate problems with many of the valves. In 2003, they adopted a formal plan to operate at least 1/2 of the distribution valves and have budgeted additional money and repair time for the anticipated repairs needed.

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